

CERTIFICATE

To the Clerk of Doniphan County, State of Kansas

We, the undersigned, officers of

Library District #1

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

as the maximum expenditures for the various funds for the year 2019; and

(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2019		2			
Allocation of MVT, RVT, 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	75-2551	7	440,544	387,313	3.486
Debt Service	10-113				
Employee Benefits	12-16,102	8	79,555	78,803	.710
Capital Improvement		9			
Totals	xxxxxxx		520,099	466,116	4.196
Budget Summary		10			
Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	Yes	

County Clerk's use only for November 1, 2018 - Final Assessed Valuation:			
County Name	Valuation	County Name	Valuation
Doniphan County	111,129,536.0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
0	0		
Total Assessed Valuation	0		

Assisted by:

Maggie McKeithan

Library Director

Address:

105 N. Main, PO Box 220

Troy, KS 66087

Email:

mmckeithan@librarydistrict1.org

Attest: September 7, 2018

Peggy Branner
County Clerk

Janet Newton
Kathleen Twombly
Janet M. Harners
Peggy McKeithan
Michelle J. Jammelen
Janet M. Harners

Governing Body

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 407,243
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 407,243

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+ 425,078	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 2,136,616	
5b. Personal property 2017	- 2,016,112	
5c. Increase in personal property (5a minus 5b)	+ 120,504	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	923,675	
7. Total valuation adjustment (sum of 4, 5c, 6)	1,469,257	
8. Total estimated valuation July, 1, 2018	110,580,243	
9. Total valuation less valuation adjustment (8 minus 7)	109,110,986	
10. Factor for increase (7 divided by 9)	0.01347	
11. Amount of increase (10 times 3)	+ \$ 5,484	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 412,727	
13. Debt service levy in this 2019 budget	0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	412,727	
15. Consumer Price Index for all urban consumers for calendar year 2017	0	
16. Consumer Price Index adjustment (3 times 15)	\$ 0	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 412,727	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Library District #1
Doniphan County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019			
		MVT	RV/T	16/20M Veh	Watercraft
General	377,633	27,832	566	4,276	1,685
Debt Service	0	0	0	0	0
Employee Benefits	29,610	2,182	44	335	132
	0	0	0	0	0
	0	0	0	0	0
Total	407,243	30,014	610	4,611	1,817

County Treas Motor Vehicle Estimate

30,014

County Treas Recreational Vehicle Estimate

610

County Treas 16/20M Vehicle Estimate

4,611

County Treas Commercial Vehicle Tax Estimate

1,817

County Treas Watercraft Tax Estimate

341

MVT Factor 0.07370

RV/T Factor 0.00150

16/20M Factor 0.01132

Comm Veh Factor 0.00446

Watercraft Factor 0.00084

2019

Library District #1
Doniphan County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General Fund	Capital Improvement	10,000	10,000	10,000	12-1258
Totals		10,000	10,000	10,000	
Adjustments*					
Adjusted Totals		10,000	10,000	10,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	44,060	45,731	27,654
Receipts:			
Ad Valorem Tax	370,490	377,633	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,696		
Motor Vehicle Tax	29,929	27,860	27,832
Recreational Vehicle Tax	599	500	566
16/20M Vehicle Tax	4,556	4,167	4,276
Commercial Vehicle Tax	1,864	1,225	1,685
Watercraft Tax	0	334	316
LAVTR			0
Donations/Trusts	5,119	5,600	3,500
E-rate	5,999	0	0
Grants	2,037	8,000	1,500
State Aid	2,183	2,041	1,800
In Lieu of Taxes (IRB)	20		
Interest on Idle Funds	786	350	300
Neighborhood Revitalization Rebate	-20,874	-16,598	-13,908
Miscellaneous	2,326	2,000	2,000
Does misc. exceed 10% of Total Receipts			
Total Receipts	412,730	413,112	29,868
Resources Available:	456,790	458,843	57,521
Expenditures:			
Capital Improvement	3,561	10,000	12,500
Commodities	16,886	15,800	16,000
Materials	45,264	51,625	52,750
Operating Expenses	76,782	79,179	80,500
Personnel	239,828	252,385	252,774
Technology	18,738	12,200	16,020
Transfer to Capital Improvement Fund	10,000	10,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	411,059	431,189	440,544
Unencumbered Cash Balance Dec 31	45,731	27,654	xxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	430,370	439,949	440,544
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			440,544
Tax Required			383,023
Delinquent Comp Rate: 1.1%			4,290
Amount of 2018 Ad Valorem Tax			387,313

CPA Summary

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvement	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	100,879	20,807	15,807
Receipts:			
Transfer from General Fund	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	10,000	10,000	10,000
Resources Available:	110,879	30,807	25,807
Expenditures:			
Renovation	67,256	0	
Capital Improvement	22,816	15,000	
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	90,072	15,000	0
Unencumbered Cash Balance Dec 31	20,807	15,807	25,807
2017/2018/2019 Budget Authority Amount	70,000	50,000	0

See Tab A

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amount	0	0	0

CPA Summary

Library District #1

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	1.1%		
Amount of 2018 Ad Valorem Tax			

Adopted Budget Employee Benefits	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	4,868	1,658
Receipts:			
Ad Valorem Tax	29,188	29,610	XXXXXXXXXXXXXX
Delinquent Tax	552		
Motor Vehicle Tax	2,245	2,194	2,182
Recreational Vehicle Tax	45	39	44
16/20M Vehicle Tax	329	328	335
Commercial Vehicle Tax	140	96	132
Watercraft Tax		26	25
Rent in Lieu of Tax	1	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,645	-1,286	-2,751
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	30,855	31,007	-33
Resources Available:	30,855	35,875	1,625
Expenditures:			
Health Insurance	3,980	6,500	55,103
Social Security/Medicare	18,206	21,968	19,926
Retirement	2,975	4,200	3,200
Unemployment	238	249	249
Workers Comp	588	1,300	1,077
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	25,987	34,217	79,555
Unencumbered Cash Balance Dec 31	4,868	1,658	XXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	30,117	35,689	79,555
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	1.1%		
Amount of 2018 Ad Valorem Tax			

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Library District #1

Doniphan County

will meet on August 1, 2018 at 7:00 PM at Troy Central Library, Troy, KS 66087 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Troy Central Library, Troy, KS 66087 and will be available at this hearing.

SUPPORTING COUNTIES

Doniphan County (home county)

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	411,059	3.795	431,189	3.684	440,544	387,313	3.503
Debt Service							
Employee Benefits	25,987	0.299	34,217	0.289	79,555	78,803	0.713
Capital Improvement	90,072		15,000				
Totals	527,118	4.094	480,406	3.973	520,099	466,116	4.216
Less: Transfers	10,000		10,000		10,000		
Net Expenditures	517,118		470,406		510,099		
Total Tax Levied	406,031		407,243		xxxxxxxxxxxxx		
Assessed Valuation	99,181,315		102,508,332		110,580,243		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Maggie McKeithan

Library Director

Page No.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2019

Library found in: Library District #1
Doniphan County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Unencumbered Cash Balance Jan 1	\$377,633	\$387,313
Receipts:	\$0	\$0
Ad Valorem Tax	\$27,860	\$27,832
Delinquent Tax	\$500	\$566
Motor Vehicle Tax	\$4,167	\$4,276
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$410,160	\$419,987
Difference in Total Taxes:	\$9,827	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$102,508,332	\$110,580,243
Did Assessed Valuation Decrease?	No	
Levy Rate	3.684	3.503
Difference in Levy Rate:	(0.181)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Library District #1

2019

2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	384,329	3.476	13,908
Debt Service			0
Employee Benefits	76,021	0.687	2,751
			0
			0
			0
TOTAL	460,350	4.163	16,659

2018 July 1 Valuation: 110,580,243

Valuation Factor: 110,580.243

Neighborhood Revitalization Subj to Rebate: 4,001,563

Neighborhood Revitalization factor: 4001.563

**This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is publisher of *The Kansas Chief* a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 9 day of August, 20 18, with subsequent publications being made on the following dates:

_____, 20__

_____, 20__

_____, 20__

[Signature]
Publisher

Subscribed and sworn to before me this 9
day of August, 20 18.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

[Signature]
Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ 34-

PUBLIC NOTICE

(Published in The Kansas Chief Aug. 9, 2018) 1t

Notice of Vote – Library District #1

In adopting the 2019 budget, the governing board voted to increase property taxes in an amount greater than the amount levied for the 2018 budget, adjusted by the 2017 CPI for all urban consumers. Six members voted in favor of the budget and zero members voted against the budget. One member was absent.

RESOLUTION NO. 2018-1

A resolution expressing the property taxation policy of the Library District #1 governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Library District #1 exceeding the amount levied to finance the 2018 budget of the Library District #1, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Library District #1 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Library District #1 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 1st day of August, 2018 by the Library District #1 governing body, Doniphan County, Kansas.

Library District #1 Governing Body

Janie Newton

Kathleen Swomley

James M. Hansen

Gregory M. Bieri

Quelch Fuemmelm

James J. Davis

RESOLUTION NO. 2018-1

A resolution expressing the property taxation policy of the Library District #1 governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Library District #1 exceeding the amount levied to finance the 2018 budget of the Library District #1, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Library District #1 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Library District #1 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 1st day of August, 2018 by the Library District #1 governing body, Doniphan County, Kansas.

Library District #1 Governing Body

Janie Newton

Kathleen Swomley

James M. Barnes

Gregory M. Bieri

Quelth Fuemmelm

James J. Davis

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Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive weeks, the first publication thereof being made as aforesaid on the 9 day of August, 20 18, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____

Dana D. Foley
Publisher

Subscribed and sworn to before me this 9
day of August, 20 18.

LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS

Lori Vertin
Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ 34-

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Doniphan County
will meet on August 1, 2018 at 7:00 PM at Troy Central Library, Troy, KS 66087 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Troy Central Library, Troy, KS 66087 and will be available at this hearing.

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Doniphan County (home county)

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Employee Benefits	25,987	0.299	34,217	0.289	79,555	78,803
Capital Improvement						
			15,000			
Totals	527,118	4.094	480,406	3.973	520,099	466,116
Less: Transfers	10,000		10,000		10,000	
Net Expenditures	517,118		470,406		510,099	
Total Tax Levied	406,031		407,243		xxxxxxx	xxxxxxx
Assessed Valuation	99,181,315		102,508,332		110,580,243	

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Prime	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Maggie McKeithan
Library Director

Page No.

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Said newspaper is weekly published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for all consecutive weeks, the first publication thereof being made as aforesaid on the 19 day of July, 2018, with subsequent publications being made on the following dates:

_____, 20____
_____, 20____
_____, 20____

[Signature]
Publisher

Subscribed and sworn to before me this 19 day of July, 2018.
[Signature]
LORI VERTIN
NOTARY PUBLIC
STATE OF KANSAS
Notary Public

My commission expires 7-6-19

Printer's fee/ Affidavit fee \$ 188